

**PROCEEDINGS BEFORE THE
WASHINGTON STATE BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate and/or
License to Practice Public Accounting of:

DARRYL L. HARRIS
License no. 18046

Respondent.

NO. ACB - 1374

STIPULATION AND
AGREED ORDER

The Washington State Board of Accountancy (Board) and DARRYL L. HARRIS
(Respondent) stipulate and agree as follows:

1. DARRYL L. HARRIS (hereinafter "Respondent") is the holder of a license as a Certified Public Accountant in Washington State.
2. Respondent has violated WAC 04-30-046 *What are the requirements concerning competence*, because Respondent was found by the IRS to be in violation of 6694(b) *Internal Revenue Code for Understatement of Taxpayer's Liability Due to Willful or Reckless Conduct of Tax Return Preparer*.
3. Respondent consents to the entry of this Order and has waived any right to a hearing.
4. Pursuant to RCW 18.04.295, the Board shall have the power to impose discipline, and so orders that the Respondent shall:
 - a. Pay the Board a fine in the amount of \$750. Such fine shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 41465, Olympia, WA, 98504-1465 within 90 days of the Board's acceptance of this Order.
 - b. Pay the Board the amount of \$250 to reimburse the Board's investigative and legal costs. Such reimbursement shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at

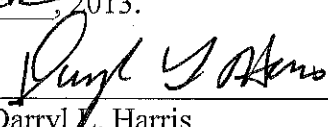
PO Box 41465, Olympia, WA, 98504-1465 within 90 days of the Board's acceptance of this Order.

- c. Complete 20 hours of tax related Continuing Professional Education (CPE), including coverage of IRS Circular 230 and penalty provisions of the IRS within 180 days of the Board's acceptance of this Order. Respondent shall provide copies of supporting documentation of course completion to the Board in such manner that the Board receives it within 30 days of the Respondent's completion of the CPE.

5. The Board will publish the terms of this Stipulation and Agreed Order.

I, **Darryl L. Harris**, certify that I have read this Stipulation and Agreed Order in its entirety; that I fully understand and agree to all of it; and that it may be presented to the Board without my appearance. If the Board accepts the Stipulation and Agreed Order, I understand that I will receive a signed copy.

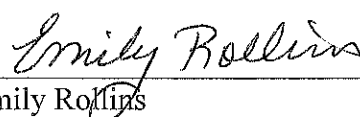
DATED this 12th day of September, 2013.


Darryl L. Harris
Respondent

The Board accepts and enters this Stipulation and Agreed Order.

DATED this 7th day of October, 2013.

WASHINGTON STATE
BOARD OF ACCOUNTANCY


Emily Rollins
Chair